SASKATCHEWAN
IMPAIRED DRIVER
TREATMENT CENTRE

Post Office Box 1600

Prince Albert, Saskatchewan

S6V 5T2

ANNUAL REPORT
of the
BOARD OF GOVERNORS
FOR THE YEAR ENDING
MARCH 31, 2010

SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE
BOX 1600,
PRINCE ALBERT, SASKATCHEWAN.
S6V 5T2

PHONE (306) 922-8333 or FAX (306) 922-8815

To The Honourable Don McMorris
Minister of Health

Dear Mr. D. McMorris:

It is my honour to present, on behalf of the Saskatchewan Impaired Driver Treatment Centre Board of Governors, the Annual Report and audited financial statements for the fiscal year ended March 31, 2010.

Respectfully Submitted,

Frank Regel,
Chairperson

Minister of Health

SASKATCHEWAN

Legislative Building
Regina, Saskatchewan S4S 0B3

To The Honourable Gordon Barnhart
Lieutenant Governor of Saskatchewan

May it Please Your Honour:

It is my pleasure to present herewith the Annual Report of the Board of Governors, Saskatchewan Impaired Driver Treatment Centre, for the year ended March 31, 2010.

Respectfully submitted,

Don McMorris,
Minister of Health

Acid-free Paper

BOARD OF GOVERNORS

Frank J. Regel, Chairperson
John (Chuck) McCann, Vice Chairperson

Stanford Dignean	Sharon Erikson
Avonda McKay	Carol Fiedelleck

Chairperson's Statement

The last fiscal year has shown a decrease in the actual number of clients served. This has been due in large part to the changes in our programming that were required by the change in legislation that took place in 2008. The program length changed from 14 days to 21 days in January 2009. We do however show our capacity and average daily census up to about 95 % which increases our housing and food costs as a program. The extra time with each of the clients provides a greater opportunity for the clients to explore and commit to changing their ways regarding drug and alcohol use upon returning to the community. We attempt to insure that there are community follow-up plans in place for the clients upon return to their home communities.

We are pleased with the reorganization of the program and the development of a clinical supervisory role in the program. This will provide for continuity of programming in the absence of the director and also provides an opportunity for advancement within scope for the counselling staff positions. We await the appointments of our board nominees Paul Blain, the corrections representative and Ms Julie Pitzel who comes to us as an aboriginal representation and a history of being the victim services advocate with the Prince Albert City Police. Their expertise and understanding of the services provided by our program will be useful in our future endeavours. These appointments would replace members whose terms have expired.

We continue to operate our program with an emphasis on being evidence based. We have been able to provide both Corrections, Public Safety and Policing, and the Ministry of Health with statistical information gleaned from various sources and our clients that demonstrate enhanced rates of positive decision making after discharge. We have now been able to collect one full year of data for the new longer period of stay and will have some observations to make on the revised program contained within our reports.

We continue to provide professional development opportunities for staff with this year's emphasis being creating and maintaining positive, healthy workplace. We continue to seek and maintain linkages with both the health and corrections sectors and to provide practicum for various professional educational facilities in our province. The centre continues to be committed to best practice and evidence based treatment in the Corrections and Addictions fields as recommended in several research studies.

We proudly submit our year-end statement for your review.

Frank J Regel, Chairperson

HISTORY

Introduction

In January of 1980, the St. Louis Alcoholism Rehabilitation Centre began Impaired Driver Treatment programming in the Notre Dame College building in the town of St. Louis, approximately 33 km. south of the city of Prince Albert, Saskatchewan. The Centre was mandated by the Provincial Government to provide an intensive treatment alternative to the practice of simply incarcerating individuals who have had multiple convictions of impaired driving.

The St. Louis program, now moved to Prince Albert, operated for most of its life with a program foundation centered on a combination of education about the problem of drunk driving and substance abuse therapy based on the Disease Concept of Treatment (DCT). In 2004, a revised program was introduced that was intended to reflect principles of correctional and substance abuse intervention derived from the most scientifically reputable program evaluation research. In 2009 the program was expanded from two weeks to three weeks as required by the Criminal Code amendments (Bill C-2) increasing sentencing to a 30 day minimum sentence for impaired driving.

Origin and Initial Goals of the Centre

Development of the program at St. Louis followed upon a 1975 report of the Special Committee on Highway Traffic Safety submitted to Saskatchewan's Legislative Assembly. The inpatient treatment centre was identified as one element in a larger strategy aimed at preventing driving while impaired. That strategy was the product of a joint planning process undertaken by the (then) Saskatchewan Alcoholism and Drug Abuse Commission (SADAC) and the Corrections Branch of the Ministry of Social Services (*Note*: The management of corrections in the province was subsequently transferred to the Department of Justice, and is currently under the Ministry of Corrections, Public Safety and Policing).

The Centre's Board was established by Order in Council 165/79 on February 1, 1979, and continues to operate under the authority of Saskatchewan's *Public Health Act*, and, pursuant to Section 20 of the Corrections Act. The Centre was (and is) designated as a Correctional Facility by Order in Council.

At the outset, the specific provincial government goals for the program included:
1. the development of a viable sentencing option and client referral process;
2. development of an appropriate treatment program to enable clients to better understand and cope with their alcohol/drug disabilities;
3. development of an appropriate follow-up or "after care" system to optimize the use of community resources (e.g., support groups, such as Alcoholics Anonymous) to reinforce the motivation and coping skills the client needs to sustain a sober lifestyle (formerly referred to as "continued recovery)"
4. reduction of repeat convictions for impaired driving and related offences.

BACKGROUND

The Impaired Driver Treatment Centre was initiated at a time when widespread recognition was at long last being given to the fact that vehicular accidents had become one of the most frequent causes of serious physical injury and premature human death, both in Canada and North America as a whole. Driving while impaired had proven to be a consistent correlative of and contributing factor to a majority of highway, off-road and leisure-time recreational vehicle accidents.

Emerging from this growing awareness of those grim correlations was the belief that the rate of alcohol and other drug-related accidents could be reduced through sentencing alternatives that emphasized education and therapy. The intent was to introduce approaches that would change patterns of substance abuse behavior rather than simply applying punitive sanctions to convicted, impaired drivers.

Placed in historical perspective in North America, the St. Louis initiative in Saskatchewan was one of many similar programs of this type established across North America in the early 1980s.

Relocation: The Move from St. Louis to Prince Albert

The original St. Louis facility had been rented since the early 1980s from a Roman Catholic Diocese, and it had many advantages as a structure that could house a residential care facility. Unfortunately, by the early 2000s, several challenges arose with the facility that forced the program's Board to seek out an alternative site. Key problems related to both the prospect of imminent cost increases and the need for building renovations, as well as some disadvantages associated with the location itself.

The building at St. Louis was larger than what was required and its expansiveness created strains on the staff's capacity to adequately monitor client movement and thus ensure appropriate security. When estimated renovation costs and escalating utilities were factored into the building's rent over a long period, the costs would have been pressed beyond the reach of the operational funding available to the Centre.

In addition to building and financial challenges facing the IDTC at St. Louis, the IDTC Board recognized that the type of ancillary resources available in a city far exceed what was available in a small town. The variety and proximity of material and equipment suppliers, office equipment service contractors, guest speakers, and access to health care and supportive human services, could not be matched by the resources available in a small town like St. Louis.

The IDTC was therefore relocated to Prince Albert, opening its doors in October of 2005. Those involved in selecting the new physical site were of the opinion that the structure and space division of the building now in use was especially well suited to the purpose of the program because its interior had previously been modified to house and accommodate the program needs of another custodial, correctional treatment clientele. The facility had previously served as a correctional camp for juvenile offenders. The current building housing the Centre has 14 bedrooms with up to two offenders per room, four counsellor offices, two group meeting rooms,

dining and recreation accommodations in one of the large meeting rooms, a small library area, administration offices, a reception area and a small, fenced in outdoor area. The relocated Centre has been formally renamed the *Saskatchewan Impaired Driver Treatment Centre*, dropping the "St. Louis" identification from the name.

Program Revision in 2004

In 2004, one year before its physical relocation and coincident with the hiring of a new Director for the program, the St. Louis counselling and psycho-educational intervention model was significantly revised. As noted above, the approach grew out of a conscious effort by the Board to shift the program away from its old moorings in the disease concept of treatment (DCT) towards an approach that would make a better fit with current, evidence-based, best practices.

Therapeutically, the current program is organized around a learning group with a standardized curriculum grounded in what has been described as the "transtheoretical model" and designed according to a learning process that walks clients through the "stages of change" described in a popular manual by Mary Marden Velasquez, Gaylyn Gaddy Maurer, Cathy Crouch and Carlo C. DiClemente Prochaska, and with a forward by William R. Miller, entitled *Group Treatment for Substance Abuse: A Stages of Change Therapy Manual* (2001).

Rather than emphasizing alcohol abuse as a chronic syndrome, self-assignment of the label "alcoholic," and insisting upon abstinence as the only treatment goal, the new "curriculum" used at the Centre emphasizes personal responsibility and healthy choices that lead to a more personally and socially satisfying and constructive lifestyle. Both abstinence and moderate drinking are included in those choices, although clients with severe substance abuse problems are strongly encouraged to consider abstinence and all clients who do choose to drink alcoholic beverages are encouraged to practice problem-free drinking.

The IDTC program is also intended to draw on evidence-based adult education theory, eschewing "teaching" as a primary intervention approach and, instead, placing its emphasis on facilitating the learning of skills required to make and self-reinforce healthy, problem free choices. As with the manual from which its lesson plans are drawn, the program is also guided by the principles of cognitive-behavioral therapy, including specific techniques drawn from Rational-emotive Behavior Therapy (REBT), as elaborated by American psychologist Albert Ellis and his colleagues.

Program Review 2007

The Saskatchewan Impaired Driver Treatment Centre Program Review was commissioned in November 2006 as part of the Board of Governors 2005 Strategic Planning in the area of credibility and accountability. The review completed in 2007 intended to determine if the intention to revise the program according to evidence-based, "best practice" principles is being realized in its organization, governance, management, human resource profile and intervention design and clinical implementation.

The review assessed the quality of its organization, governance, management, human resources, and administrative operation, and was to confirm or disconfirm the fit of its clinical program with practices recommended by the most relevant program evaluation research literature.

The comprehensive report provided recommendations regarding ways to potentially strengthen the organization and program delivery at the centre. To date, several of the recommendations have been implemented with the framework being utilized as an ongoing, beneficial strategic planning tool.

The review involved attendance at group learning sessions, an examination of research literature describing appropriate best practices, descriptive documents provided by the Centre staff, interviews with key informants, and an interpretation of evaluative outcomes data.

To the Centre's credit, the review concluded that, since its revision in 2004, the Saskatchewan Impaired Driver Treatment Centre is a credible, even "leading edge" therapeutic, correctional treatment program that is guided by best practice principles, as recommended in several relevant research fields.

In conclusion, the Reviewer stated that "the IDTC and its current program deserve continued, enthusiastic endorsement in its present organizational and methodological form". The final word on the Review was that the Board overseeing the revised program, public officials who have advised the Board, the operational management that have ushered it in, and the staff who maintain the Centre or deliver its therapeutic program have much to collectively celebrate.

Program Enhancement 2009

In July 2008, Criminal Code amendments regarding impaired driving sentencing (Bill C-2) indicated an increase in sentencing to a 30 day minimum sentence. The program underwent an extensive program review and an expansion from two weeks to three weeks which was implemented January 5, 2009. Offenders are required to stay for 21 days rather than 14. This expansion provided an opportunity to implement further recommendations from the 2007 Program Review. Details of the expanded program are provided in the Program area of this report.

LEGISLATIVE AUTHORITY

Under authority of *The Public Health Act*, the Board of Governors of the Saskatchewan Impaired Driver Treatment Centre was established by Order-in Council 165/79 on February 1, 1979.

The Centre is designated as a Correctional Facility by Order of the Minister of Justice pursuant to Section 20 of *The Corrections Act.*

FUNDING

The Centre is funded by Ministry of Health. Its operating funding received in the 2009/10 fiscal year was $960,014. Actual expenditure was $967,693. $7,693 was offset by surplus funds. Cost per client per day was $110.13 which is calculated by taking the actual expenditure and dividing by total days of care.

STAFFING

The Saskatchewan Impaired Driver Treatment Centre has a staff complement of 10 full-time, 5 permanent part-time and 6 casual positions.

It operates with a Director, a Manager: Administration & Operations, 4 full-time Addiction Counsellors, 2 full-time Attendants, 3 part-time and 6 casual Attendants, 1 full-time and 1 part-time kitchen staff, 1 full-time and 1 part-time janitorial staff.

The Director of the Centre reports to the Board of Governors of the Saskatchewan Impaired Driver Treatment Centre.

VISION

> To provide a professional and effective response to the community by contributing to public safety and healthy attitudes toward substance use.

PROGRAM OBJECTIVES

1. To provide a caring, healthy, supportive environment where the change process is initiated and/or continued.

2. To provide effective, research-based, skills-based intervention that is shown to reduce risk to drink and drive.

3. To assist in increasing motivation to change substance abuse behaviour.

4. To facilitate change through group process using guided learning methods as well as adult learning principles.

5. To maintain positive public relations and coordination with other agencies.

6. To provide educational and therapeutic information and materials for clients.

PROGRAM

During the 2009/10 fiscal year, 8,787 days of care were provided to 440 clients which is a decrease of 53 clients from the previous year.

Probation Officers within the Ministry of Corrections, Public Safety and Policing, identify offenders who could potentially benefit from the program and make a recommendation to the Court. They assess offenders for previous drinking related charges and any history of violence or escape. They further ensure that the primary cause for incarceration is a charge under Section 253 - Impaired Driving, 253b - Driving Over .08, 254 - Refusing a breathalyser, 255 - Impaired Penalty or 263 - Disqualified Driving (as a result of impairment) of the Criminal Code.

An extended criteria clause also permits offenders to be referred to the Saskatchewan Impaired Driver Treatment Centre from other Provincial Correctional Centres. The offenders must have alcohol or other drug related charges and/or prior impaired driving convictions.

Consistent with Federal Legislation Bill C-2 indicating 30-day minimum sentences for impaired driving convictions, offenders are incarcerated for 21 days rather than the previous 14 days. The program enhancements were completed using the 2007 program review recommendations as a guide. Employees were trained and the program was implemented January 5, 2009. Sessions were added to further address emotions management, employability issues and substance use, more intensive sessions regarding impaired driving as a changeable behavior, and also how structured positive leisure activities can assist in dealing with issues surrounding substance use.

Clients continue to complete a screening process upon admittance indicating severity of substance use problems. During the three week residential program clients are provided education related to positive choices with a specific focus on skill development to make and maintain changes. Extensive reference is made to the relationship between drinking and driving, with three days specifically emphasizing driving without impairment. In addition, this type of problematic substance use is woven through the entire program along with the focus on other types of drug use problems.

The entire program is reviewed regularly to maintain currency with new information and techniques. The program review completed in 2007 indicated consistency with best practice and evidence-based treatment. As well, the enhanced three week program maintains consistency with current best practice documents.
Upon completion of the residential portion of the Impaired Driver Treatment Program, clients are discharged to participate in a six month follow-up program supervised by staff from Alcohol and Drug Services or Probation Services.

Challenges and Response to Program Extension

Since the Criminal Code amendments in 2008 and the resulting SIDTC program extension implemented in January 2009, significant challenges have occurred. Initially there was an impact in the intake process. Since the program expanded to three weeks from two weeks there are

fewer intakes allowed each week because the clients stay for a longer period of time. There are twenty-eight beds available at the centre so intakes each Friday decreased from fourteen to nine or ten. The capacity has increased to almost 100% but the number of clients admitted has decreased.

The reduction in bed availability each week has impacted the referral process. The beds are booked up at least a month ahead so the courts must ensure booking far enough in advance to secure a bed for sentenced impaired drivers. Occasionally, this results in court adjournments and a delay in offenders accessing a bed when their motivation to address their substance abuse is high. Initially, offenders being referred to SIDTC from correctional facilities were placed on standby for last-minute bed availability if a court referral was cancelled. Offenders with current impaired driving charges with lengthier sentences than thirty days were not guaranteed a bed unless there was a court cancellation. Currently, these offenders are guaranteed a bed just as the court referrals are. Probation Officers book the beds and make the recommendation to the courts for sentencing at SIDTC for the date that there is a bed available and the court appearance is scheduled. There have been two occasions recently where a court ordered offender was transported to SIDTC when a bed had not been booked for that specific intake date. Prince Albert court was contacted to request that one of the local cases could be postponed and they accommodated our request on both occasions.

The centre continues to do its best to accommodate clients who would benefit from attending SIDTC. As much as operationally possible, the program will be available to every offender that has been sentenced as a result of impaired driving charges, whether referred from the courts or correctional facilities.

The Profile of Clients

The following graphs indicate a number of specific issues surrounding the program and the profile of clients who participate in the three weeks at the centre. The first table highlights the number of admissions from 1989/90 through the 2009/2010 fiscal year. This past year has shown a decrease of 53 admissions compared to the previous year. Over the past three years there has been an increase in capacity from 70% to 97%. Since the three week program began in January 2009, there has been a significant increase in capacity due to fewer intakes allotted per week, over each three week period. With the two week program there were fourteen beds available each week for a total of twenty eight beds, but with the three week program the capacity for admission is only nine per week and ten for one of those weeks for a twenty eight bed capacity.

During the 2009/10 fiscal year, 8,787 days of care were provided to 440 clients, a decrease of 53 clients but an increase of 505 days of care. The days of care increase is due to the enhanced program from two weeks to three weeks. Fewer clients are able to be admitted but they stay for a longer period. The trend since January 2009 has been a substantial increase in capacity from an average of 79% over the year to 97% capacity since February 2009.

The graph shows an overall general reduction over the past ten years with the exception of the 2006/07 fiscal year. The 18% increase that year, could be explained by the exposure of the

program via presentations to referral agents throughout the province with provincial judges, probation officers, and correctional facilities. The significant reduction since the past year is due to the three week program and as mentioned before the challenging logistics of the changes.

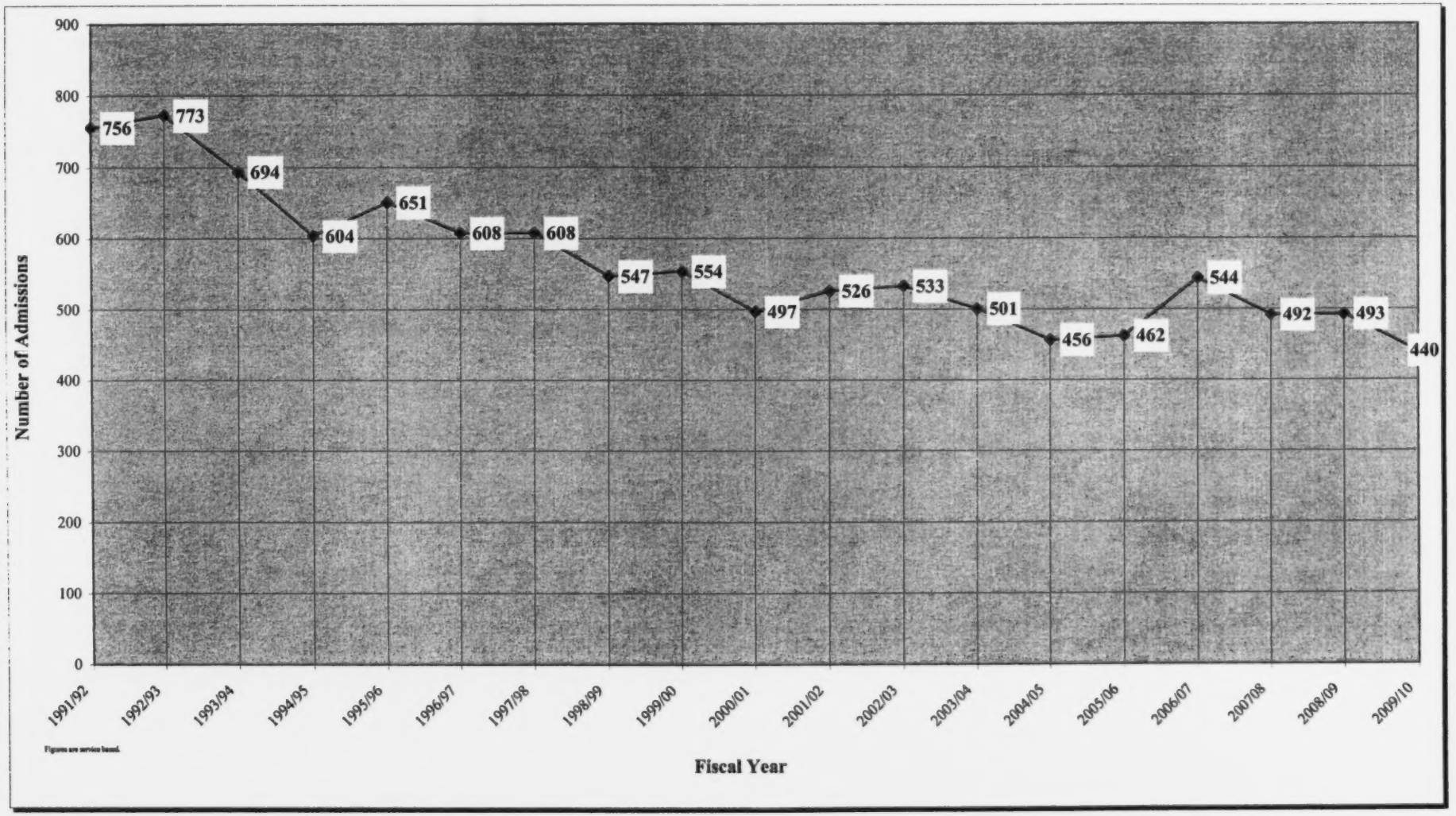
The second graph shows the difference between court and correctional centre admissions. The larger portion of admissions from the court is influenced by the reduced number of allowable intakes per week with the three week program. The majority of clients admitted from correctional facilities are also serving sentences for impaired driving but with a longer sentence than three weeks. They are usually transferred for the last three weeks. These clients were sentenced through the courts with a recommendation to participate in the Impaired Driver Treatment Program. The graphs only capture the numbers sentenced directly to the centre. There are very few offenders transferred from the provincial Correctional Centres under the expanded criteria. On the rare occasion, a last minute bed becomes available for clients without impaired driving charges.

The third graph is self explanatory, indicating the conditions upon release from the Centre. Of significant mention in the fourth graph is the proportionately high number of admissions of Aboriginal clients and the need to provide relevant programs for clients with diverse backgrounds. There has been a 9% decrease of Aboriginal clients from the previous year. The Centre has been very fortunate to have Elders visit the Centre on weekends to provide regular opportunities for cultural support on site. Working closely with outside agencies continues to allow the Centre to provide necessary program enhancements in this area over the past year. The last graph indicates another area that influences ongoing program review in the area of education and comprehension levels. The 2008/2009 year underwent extensive program review with the development and implementation of the three week program. One of the enhancements, based on recommendations in the program review and the Employment Status as evident in the graph is a session focussing on employment readiness. The percentage of employed clients increased from the previous year by 12%.

Program responsivity is emphasized throughout the three weeks, paying special attention to program content and language in the lesson plans. If comprehension is low, more time is also spent with the counsellor via one-to-one counselling sessions. The final graph shows 71% have finished high school and 16% post-secondary education. The development of the enhanced three week program also provides an increase of valuable time for one-to-one sessions with each of the clients, including program comprehension needs.

Overall the graphs allow us to have a concise profile of the clients which enables and influences ongoing program development to better meet the needs of every client that the Centre provides a service to.

Saskatchewan Ministry of Health
Alcohol and Drug Services
Total Number of Admissions to the Saskatchewan Impaired Driver Treatment Centre
1991/92 through 2009/10

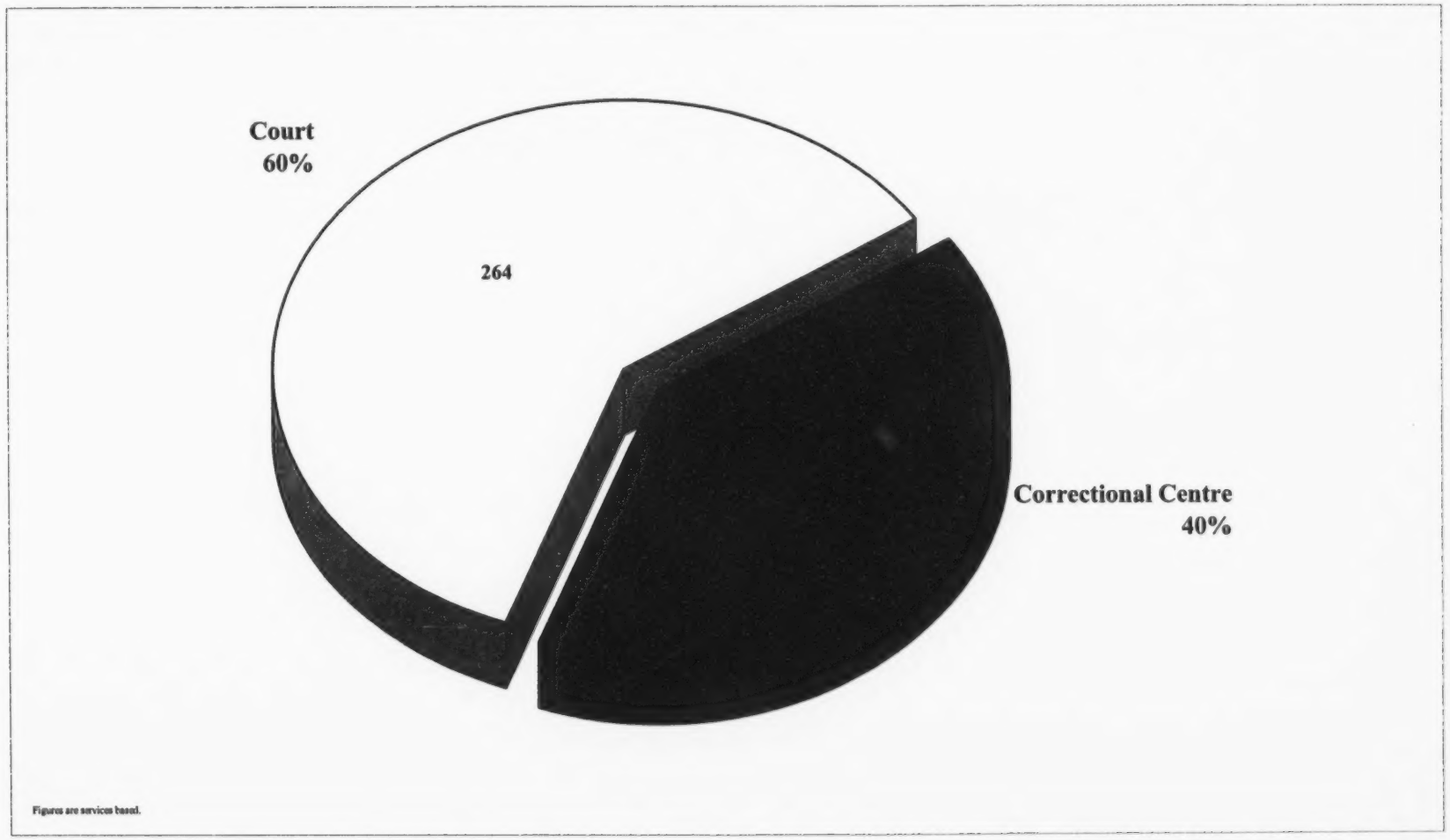


Figures are service based.

Information Services/dh
HISC
Ministry of Health

Admissions
06/17/2010

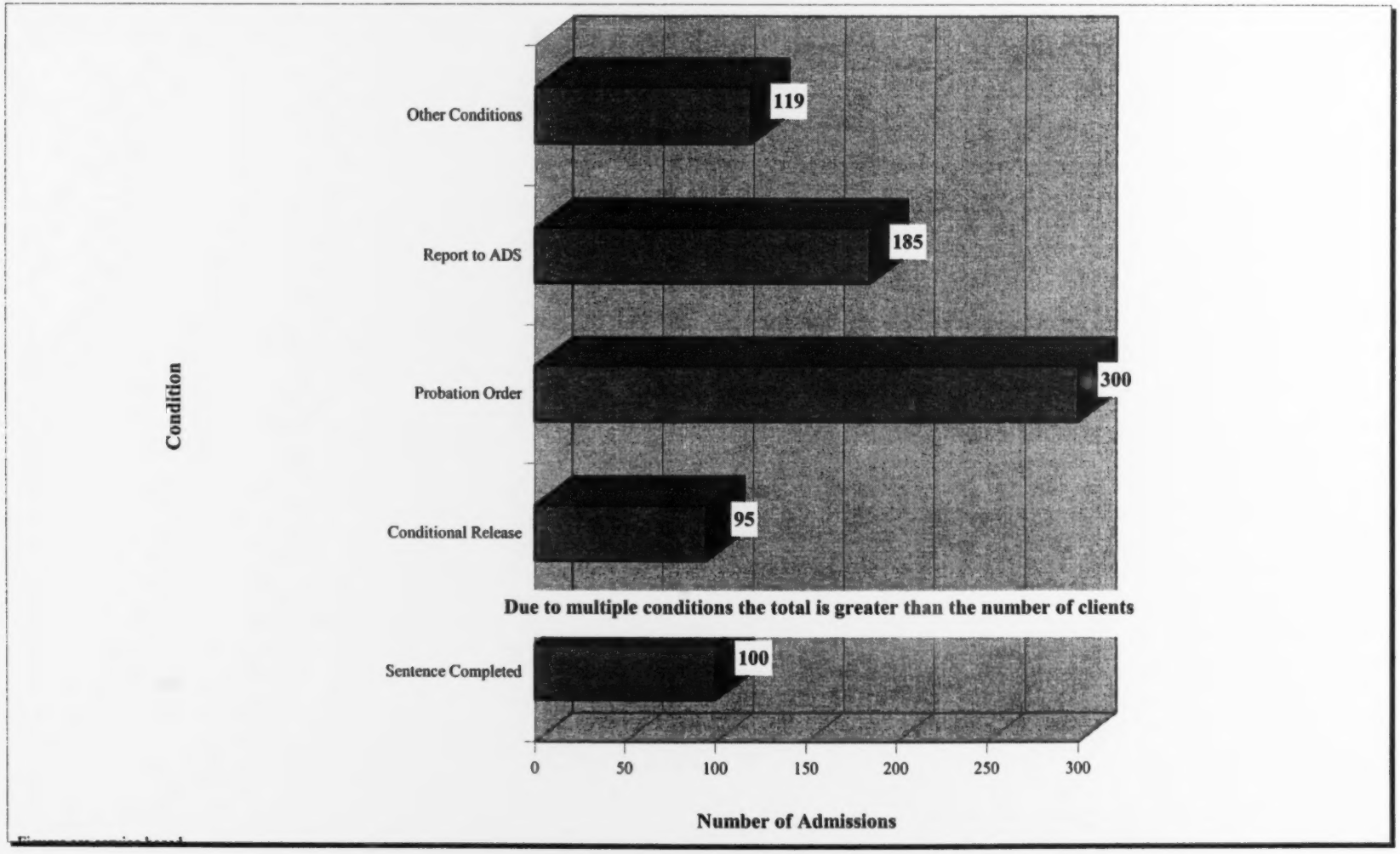
Saskatchewan Ministry of Health
Alcohol and Drug Services
Clients Referred to the Saskatchewan Impaired Driver Treatment Centre
2009/10



Information Services/dh
HISC
Ministry of Health

06/17/2010
Court Correction

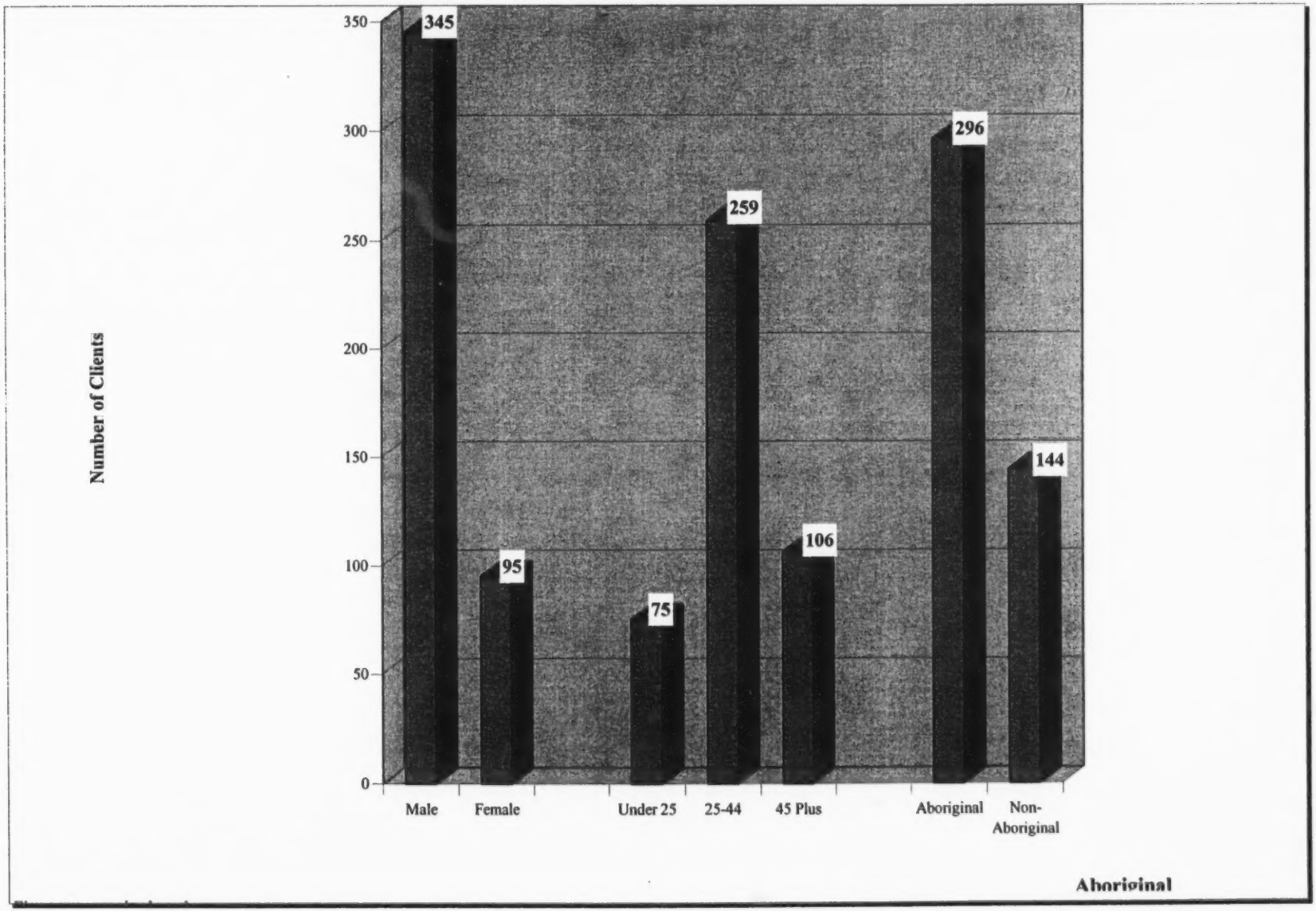
Saskatchewan Ministry of Health
Alcohol and Drug Services
Conditions of Release from the Saskatchewan Impaired Driver Treatment Centre
2009/10



Information Services/dh
HISC
Ministry of Health

06/17/2010
Condition of Release

Saskatchewan Ministry of Health
Alcohol and Drug Services
Profile of Clients at the Saskatchewan Impaired Driver Treatment Centre
2009/10



Information Services/dh
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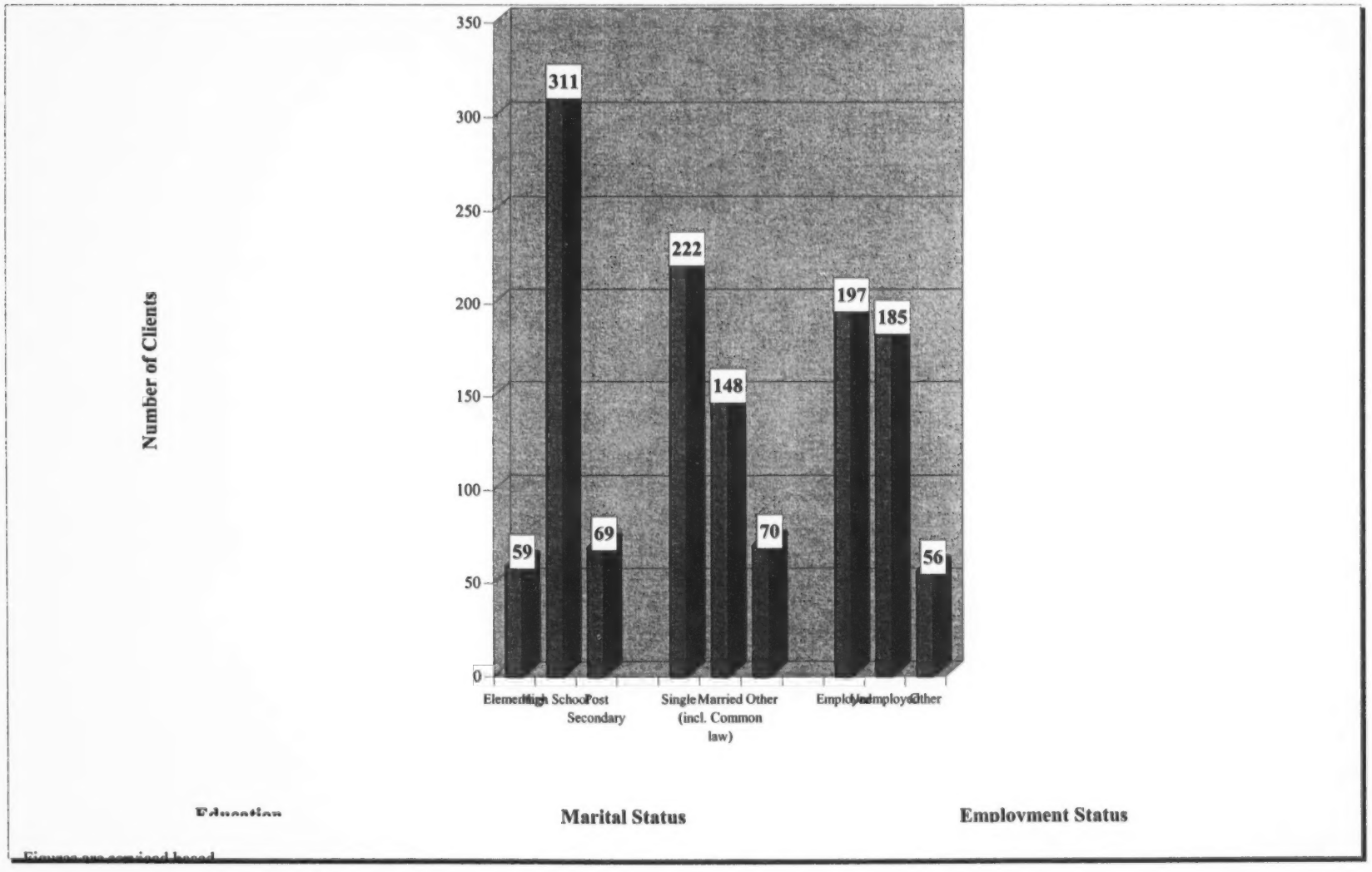
Ministry of Health

06/17/2010
sex age ethn

Saskatchewan Ministry of Health
Alcohol and Drug Services
Profiles of Clients Admitted to the Saskatchewan Impaired Driver Treatment Centre
2009/10



Figures are received based

Information Services/dh
HISC
Ministry of Health

06/17/2010
edu marriage employ

REPORT OF MANAGEMENT

Management is responsible for the integrity of the financial information reported by the Saskatchewan Impaired Driver Treatment Centre. Fulfilling this responsibility requires the preparation and presentation of financial statements and other financial information in accordance with the Canadian Generally Accepted Accounting Principles, which are consistently applied, with any exceptions specifically described in the financial statements.

The accounting systems used by the Centre include an appropriate system of internal controls to provide reasonable assurance that:

- transactions are authorized;
- the Saskatchewan Impaired Driver Treatment Centre's assets are protected from loss and unauthorized use; and
- the accounts are properly kept and financial reports are properly monitored to ensure reliable information is provided for preparation of financial statements and other financial information.

Management of the Saskatchewan Impaired Driver Treatment Centre is responsible for financial reporting and internal control. The Board of Governors has also reviewed the financial statements with representatives of management.

The Provincial Auditor Saskatchewan has audited the Saskatchewan Impaired Driver Treatment Centre's statement of financial position as at March 31, 2010 and the related statements of operations, cash flows and changes in net assets for the year then ended. Their responsibility is to express an opinion on the fairness of management's financial statements. The Auditor's report outlines the scope of their audit and their opinion.

Frank Regel
Chairperson of the
Saskatchewan Impaired Driver
Treatment Centre

Michele Ketzmerick
Director
Saskatchewan Impaired Driver
Treatment Centre

Prince Albert, Saskatchewan
June 2010

SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE

FINANCIAL STATEMENTS

For the Year Ended March 31, 2010

Provincial Auditor Saskatchewan

1500 Chateau Tower
1920 Broad Street
Regina, Saskatchewan
S4P 3V2

Phone: (306) 787-6398
Fax: (306) 787-6383
Web site: www.auditor.sk.ca
Internet E-mail: info@auditor.sk.ca

SASKATCHEWAN

AUDITOR'S REPORT

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Saskatchewan Impaired Driver Treatment Centre as at March 31, 2010 and the statements of operations, cash flows, and changes in net assets for the year then ended. The Centre's management is responsible for preparing these financial statements for Treasury Board's approval. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Saskatchewan Impaired Driver Treatment Centre as at March 31, 2010 and the results of its operations, cash flows and changes in net assets for the year then ended in accordance with Canadian generally accepted accounting principles.

Regina, Saskatchewan
June 17, 2010

Brian Atkinson, FCA
Acting Provincial Auditor

SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE
STATEMENT OF FINANCIAL POSITION
As at March 31, 2010

	2010	2009
ASSETS		
Current assets		
Cash	$ 12,941	$ 54,227
Accounts receivable	2,497	2,421
Prepaid expenses	8,348	7,830
Total current assets	23,786	64,478
Non-current assets		
Capital assets (Note 4)	84,586	75,724
Total non-current assets	84,586	75,724
	$ 108,372	$ 140,202
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued charges	$ 6,517	$ 21,163
Total current liabilities	6,517	21,163
Net assets		
Net assets invested in capital assets	84,585	75,723
Externally restricted net assets (Note 2 (d))	17,270	43,316
Total net assets (Statement 4)	101,855	119,039
	$ 108,372	$ 140,202

(See accompanying notes to the financial statements)

SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE
STATEMENT OF OPERATIONS
For the Year Ended March 31, 2010

	2010		2009
	Budget (Note 8)	Actual	Actual
Revenue			
General Revenue Fund - Ministry of Health	$ 960,014	$ 960,013	$ 901,565
Interest	---	---	4
Meals	50	---	16
Miscellaneous	5,950	6,812	7,106
	966,014	966,825	908,691
Expenses			
Salaries and employee benefits	729,913	760,465	664,327
Food	75,000	70,009	63,090
Utilities	31,700	27,368	29,607
Rent (Note 3)	41,958	41,958	41,958
Maintenance	13,000	11,556	12,654
Contractual services	16,000	12,693	26,429
Miscellaneous supplies	6,100	3,970	8,231
Property taxes	10,440	11,327	10,498
Printing, postage and office supplies	9,500	4,515	7,838
Insurance	5,129	5,129	4,867
Furniture and equipment rental	---	5,815	2,659
Staff training and travel	16,224	7,948	12,386
Board honoraria and expenses	5,500	1,996	1,756
Vehicle expenses	5,300	2,945	4,979
Professional services	250	---	2,246
Loss on disposal of capital assets	---	---	326
	966,014	967,694	893,396
(Deficiency) excess of revenue over expenses	---	(869)	15,295
Amortization of capital assets	13,336	16,315	16,086
(Deficiency) of revenue over expenses for the year (Statement 4)	$ (13,336)	$ (17,184)	$ (791)

(See accompanying notes to the financial statements)

SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE
STATEMENT OF CASH FLOWS
For the Year Ended March 31, 2010

	2010	2009
Cash from (used in) operating activities		
Cash received from General Revenue Fund – Ministry of Health	$ 960,013	$ 901,565
Cash received from other operating activities	6,736	8,712
Cash paid to suppliers and employees	(982,858)	(878,000)
Net cash from operating activities	(16,109)	32,277
Cash used in financing and investing activities		
Acquisition of capital assets	(25,177)	(62,210)
Net cash used in financing and investing activities	(25,177)	(62,210)
Net (decrease) in cash	$ (41,286)	$ (29,933)
Cash, beginning of year	54,227	84,160
Cash, end of year (Statement 1)	$ 12,941	$ 54,227

(See accompanying notes to the financial statements)

SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE
STATEMENT OF CHANGES IN NET ASSETS
For the Year Ended March 31, 2010

	2010			2009
	Invested in Capital Assets	Externally Restricted (Note 2(d))	Total	Total
Balance, beginning of year	$ 75,723	$ 43,316	$ 119,039	$ 119,830
(Deficiency) of revenue over expenses for the year (Statement 2)	(16,315)	(869)	(17,184)	(791)
Investment in capital assets	25,177	(25,177)	---	---
Balance, end of year	$ 84,585	$ 17,270	$101,855	$ 119,039

(See accompanying notes to the financial statements)

SASKATCHEWAN IMPAIRED DRIVER TREATMENT CENTRE
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2010

1. Authority

Pursuant to section 85 of *The Public Health Act*, a board of governors was established on February 1, 1979 to operate an alcoholism rehabilitation hospital to be known as the Saskatchewan Impaired Driver Treatment Centre (Centre). The Centre commenced operations on October 1, 1979. The current board was appointed by Order in Council 811/07.

2. Significant accounting policies

Pursuant to standards established by the Public Sector Accounting Board, the Centre is classified as a Government not-for-profit organization and follows the deferral method of accounting for not-for-profit organizations. These financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant accounting policies:

a) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Actual results could differ from these estimates.

b) Capital assets

Capital assets include property, plant and equipment and are recorded at cost. Normal maintenance and repairs are expensed as incurred. Capital assets are amortized on a straight-line basis over their estimated useful lives (3 to 20 years). Assets costing less than $600 are expensed in the current year.

c) Revenue

Revenue includes contributions from General Revenue Fund – Ministry of Health. Amounts are included in revenue in the year in which they are received or receivable.

d) Externally restricted net assets

Externally restricted net assets reflect accumulated unspent revenue restricted for future initiatives approved by Ministry of Health.

3. Commitments

Operating lease

The Centre has signed an agreement for the lease of the Centre's treatment facility for an annual cost of $40,000 plus applicable taxes. The agreement is effective November 1, 2005 and expires October 31, 2010.

4. Capital assets

	2010			2009
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Furniture & equipment	$ 94,628	$ 50,999	$ 43,629	$ 25,738
Leasehold improvements	60,835	19,878	40,957	49,986
	$ 155,463	$ 70,877	$ 84,586	$ 75,724

5. Financial instruments

Financial instruments consist of:

Cash
Accounts receivable
Accounts payable

- There are no significant terms and conditions associated with the financial instruments that may affect the amount, timing and certainty of future cash flows. The Centre's receivables and payables are non-interest bearing therefore interest rate risk is minimal.
- The Centre is exposed to minimal credit risk as most of the Centre's receivables are from provincial and federal governments.

Cash is classified as held-for-trading. Accounts receivable are classified as loans and receivables. Accounts payable and accrued charges are classified as other liabilities. The carrying value approximates fair value due to the short-term nature of these instruments.

6. Related party transactions

Included in these financial statements are payment transactions with various Saskatchewan Crown corporations, ministries, agencies, boards and commissions related to the Centre by virtue of common control by the Government of Saskatchewan and non-Crown corporations and enterprises subject to joint control and significant influence by the Government of Saskatchewan (collectively referred to as "related parties").

In addition, the Centre pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

The Centre's related party transactions are in the normal course of operations. These transactions are recorded at exchange amounts agreed to by the related parties. See

below for related party revenue, expenses, accounts receivable and accounts payable for the year ended March 31, 2010.

	2010	2009
Revenue		
Ministry of Health	$ 960,013	$ 901,565
	960,013	901,565
Expenses		
SaskTel	$ 4,147	$ 4,560
SaskPower	12,694	11,294
SaskEnergy	6,421	10,856
SGI	871	713
Workers' Compensation Board	6,746	7,684
Public Employees Pension Plan	31,108	26,573
Public Employees Disability Income Plan	6,251	2,683
Public Employees Group Life	4,036	249
Public Employees Dental Plan	8,120	8,187
	80,394	72,799
Accounts Receivable		
SaskTel	$ 353	$ 382
	353	382
Accounts Payable		
SaskTel	$ 21	$ 23
SaskPower	389	205
SaskEnergy	413	1,289
	823	1,517

7. Pension plan

The Centre participates in the Public Employees Pension Plan (Plan) which is a defined contribution plan. The Centre's financial obligation to the Plan is limited to making regular payments for the required contribution. The Centre's pension expense for 2010 amounts to $31,108 (2009 - $26,573) and is included in salaries and employee benefits.

8. Budget

These amounts represent the budget approved by the Centre's Board of Governors.